

Tax Exemption Offerings Form

GSA SmartPay® 2

www.gsa.gov/smartpay



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: **United States Virgin Islands**

II. TAX EXEMPTION OFFERINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.

Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Tax Exemption Offerings (Please check all that apply)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Lodging Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Hotel Occupancy Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	
Public Accommodation Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Tourism Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Fleet Tax	<input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	
	<input type="checkbox"/> Maintenance	
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation		Website Address or Hyperlink:
1		www.viirb.com
2		
3		

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:

The VIBIR contact person is Attorney Tamarah Parson-Small, Chief Counsel, whose contact information is listed below in the event of tax transaction errors.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Small, Tamarah Parson- , Chief Counsel
Name of Agency:	Virgin Islands Bureau of Internal Revenue
Office Address (Line 1):	Office of Chief Counsel
Office Address (Line 2):	9601 Estate Thomas
City, State Zip:	St. Thomas VI 00802
Phone Number:	(340) 715-1040, ext 2249 or (340) 714-9312
Fax Number:	(340) 714-9345
Email Address:	tsmall@irb.gov.vi

Thank you for your assistance in this important matter!

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Public Accommodation Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)		
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Tourism Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)		
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Thank you for your assistance in this important matter!



Government of the United States Virgin Islands

VIRGIN ISLANDS BUREAU OF INTERNAL REVENUE

9601 Estate Thomas
St. Thomas, V.I. 00802
Tel: (340) 715-1040
Fax: (340) 714-9345

4008 Estate Diamond - Lot 7B
Christiansted, V.I. 00820-4421
Tel: (340) 773-1040
Fax: (340) 773-1006

FAX COVER SHEET*Gizette L. Thomas, Esq., Director*TO: *Camesha Everett*Department/Organization: *US GSA*Division: *Office of Charge Card Management*Telephone: *(703) 605-1834*Fax: *(703) 605-9834*Date: *June 13, 2008*Number of pages (excluding cover sheet): *2*FROM: *J. Parson-Small, Esq*Office: *Chief Counsel*Telephone: *(340) 714-9312*Fax: *340 714-9345*

MESSAGE:

Re: Tax Exempt Offerings Form
(follows)

Gizette L. Thomas, Esq., Director of the Virgin Islands Bureau of Internal Revenue is pleased to announce that 2007 income tax refunds are being processed and are hitting the streets! Taxpayers are asked to be patient as we continue to process the income tax returns. It is anticipated that all timely filed income tax returns with overpayments will be refunded by June 1, 2008.

In addition, the Economic Stimulus Act of 2008 allows for economic stimulus payments to be made to Virgin Islands taxpayers who file a 2007 income tax return. Once a return is filed, the Bureau will determine eligibility, figure the amount, and send the payments out to taxpayers. It will be a separate check from the income tax refund. The stimulus payment check will be subject to offsets for child support and outstanding tax liabilities. The Bureau anticipates that stimulus payments will be issued by mid May, 2008.

Bureau Website

Please visit our website located at www.viirb.com to download local tax forms.

Reminders:

CREDIT CARDS: The Bureau accepts VISA, Master Card and Debit Cards.

Personal Checks are not accepted for the Highway User's Tax.

The Excise Tax offices at the ports of entry do not accept cash.

Hughes, Legal Abbot

Confidentiality Notice: This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under the applicable law. If the reader of this communication is not the intended recipient or the employee or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you have received this communication in error, please notify the sender immediately by telephone, and return the communication via fax to the number given. Thank you.